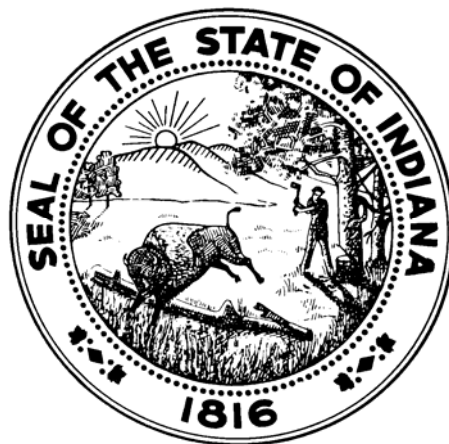


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT  
OF  
INDIANA WOMEN'S PRISON  
STATE OF INDIANA  
May 1, 2001 to March 31, 2005





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#### AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	Ms. Evelyn Ridley - Turner Mr. J. David Donahue	02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Ms. Dana Blank	05-01-96 to 06-30-05



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA WOMEN'S PRISON

We have reviewed the receipts, disbursements, and assets of the Indiana Women's Prison for the period of May 1, 2001, to March 31, 2005. Indiana Women's Prison's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Indiana Women's Prison are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations, except as stated in the review comments.

STATE BOARD OF ACCOUNTS

April 12, 2005

## INDIANA WOMEN'S PRISON REVIEW COMMENTS

### CAFETERIA FUND BANK RECONCILIATION

The Indiana Women's Prison maintains a checking account outside of the Auditor of State's system for the deposit of meal ticket receipts prior to transfer to the Treasurer of State. During our review period, the checking account was not reconciled on a monthly basis.

At the end of the month, a bank reconciliation is to be performed. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 13)

### SUPPLEMENTATION OF APPROPRIATIONS

The Indiana Women's Prison deposited several refunds for previous fiscal year expenditures as current year refunds. By recording these as refunds of current year expenditures, the Indiana Women's Prison is supplementing its State appropriations by the amount deposited.

A refund of expenditure can only be used if the original disbursement and the refund or collection are within the same fiscal year. If the collection is not received within the same fiscal year as the related expenditure, then the collection must be recorded as miscellaneous revenue. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 3)

INDIANA WOMEN'S PRISON  
EXIT CONFERENCE

The contents of this report were discussed on May 10, 2005, with Ms. Dana Blank, Superintendent. The official response to the review findings has been made a part of this report and may be found on page 6.



# STATE OF INDIANA

## DEPARTMENT OF CORRECTION

INDIANA WOMEN'S PRISON  
401 North Randolph Street  
Indianapolis, Indiana 46201  
(317) 639-2671

May 10, 2005

State Board of Accounts  
302 W. Washington Street, Room E418  
Indianapolis, Indiana 46204-2738

Subject: Exit Conference Official Response

State Board of Accounts:

The Indiana Women's Prison wishes the following to be submitted as the official response to the audit findings dated March 31, 2005.

### CAFETERIA FUND BANK RECONCILIATION

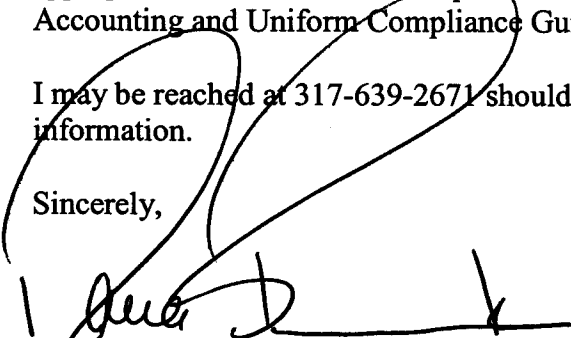
The Meal Ticket Sales Account was reconciled for the month April, 2005 and will be reconciled on a monthly basis hereafter in accordance with the Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 13.

### SUPPLEMENTATION OF APPROPRIATIONS

The Business Administrator for the Indiana Women's Prison will monitor future Report of Collection submittals and verify they are accurately processed utilizing the appropriate method for the time period it was expended in accordance with the Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 3.

I may be reached at 317-639-2671 should you have any questions or need additional information.

Sincerely,

  
Dana Blank  
Superintendent  
Indiana Women's Prison

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